
SENATE BILL 6234

State of Washington 60th Legislature 2008 Regular Session

By Senators Zarelli, Hatfield, and Oemig

Read first time 01/14/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to authorizing periodic property tax payments by
2 electronic funds transfer; amending RCW 84.56.020; and adding a new
3 section to chapter 84.56 RCW.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.56 RCW
6 to read as follows:

7 (1) Pursuant to RCW 36.29.190, a county legislative authority by
8 properly adopted ordinance may authorize, but not require, payment of
9 taxes under this chapter by electronic funds transfer. The ordinance
10 may authorize electronic funds transfer payments on a monthly,
11 quarterly, semiannual, or such other periodic basis as the county
12 legislative authority deems proper.

13 (2) Delinquent taxes shall be subject to interest and penalties as
14 provided for in RCW 84.56.020(5).

15 (3) "Electronic funds transfer" has the same meaning as provided in
16 RCW 82.32.085.

17 **Sec. 2.** RCW 84.56.020 and 2007 c 105 s 2 are each amended to read
18 as follows:

1 (1) The county treasurer shall be the receiver and collector of all
2 taxes extended upon the tax rolls of the county, whether levied for
3 state, county, school, bridge, road, municipal or other purposes, and
4 also of all fines, forfeitures or penalties received by any person or
5 officer for the use of his or her county. No treasurer shall accept
6 tax payments or issue receipts for the same until the treasurer has
7 completed the tax roll for the current year's collection and provided
8 notification of the completion of the roll. Notification may be
9 accomplished electronically, by posting a notice in the office, or
10 through other written communication as determined by the treasurer.
11 All taxes upon real and personal property made payable by the
12 provisions of this title shall be due and payable to the treasurer on
13 or before the thirtieth day of April and, except as provided in this
14 section, shall be delinquent after that date.

15 (2) Each tax statement shall include a notice that checks for
16 payment of taxes may be made payable to "Treasurer of
17 County" or other appropriate office, but tax statements shall not
18 include any suggestion that checks may be made payable to the name of
19 the individual holding the office of treasurer nor any other
20 individual.

21 (3) When the total amount of tax or special assessments on personal
22 property or on any lot, block or tract of real property payable by one
23 person is fifty dollars or more, and if one-half of such tax be paid on
24 or before the thirtieth day of April, the remainder of such tax shall
25 be due and payable on or before the thirty-first day of October
26 following and shall be delinquent after that date.

27 (4) When the total amount of tax or special assessments on any lot,
28 block or tract of real property or on any mobile home payable by one
29 person is fifty dollars or more, and if one-half of such tax be paid
30 after the thirtieth day of April but before the thirty-first day of
31 October, together with the applicable interest and penalty on the full
32 amount of tax payable for that year, the remainder of such tax shall be
33 due and payable on or before the thirty-first day of October following
34 and shall be delinquent after that date.

35 (5) Delinquent taxes under this section are subject to interest at
36 the rate of twelve percent per annum computed on a monthly basis on the
37 full year amount of tax unpaid from the date of delinquency until paid.
38 Interest shall be calculated at the rate in effect at the time of

1 payment of the tax, regardless of when the taxes were first delinquent.
2 In addition, delinquent taxes under this section are subject to
3 penalties as follows:

4 (a) A penalty of three percent of the full year amount of tax
5 unpaid shall be assessed on the tax delinquent on June 1st of the year
6 in which the tax is due.

7 (b) An additional penalty of eight percent shall be assessed on the
8 amount of tax delinquent on December 1st of the year in which the tax
9 is due.

10 (6) Subsection (5) of this section notwithstanding, no interest or
11 penalties may be assessed during any period of armed conflict on
12 delinquent taxes imposed on the personal residences owned by active
13 duty military personnel who are participating as part of one of the
14 branches of the military involved in the conflict and assigned to a
15 duty station outside the territorial boundaries of the United States.

16 (7) For purposes of this chapter, "interest" means both interest
17 and penalties.

18 (8) All collections of interest on delinquent taxes shall be
19 credited to the county current expense fund; but the cost of
20 foreclosure and sale of real property, and the fees and costs of
21 distraint and sale of personal property, for delinquent taxes, shall,
22 when collected, be credited to the operation and maintenance fund of
23 the county treasurer prosecuting the foreclosure or distraint or sale;
24 and shall be used by the county treasurer as a revolving fund to defray
25 the cost of further foreclosure, distraint and sale for delinquent
26 taxes without regard to budget limitations.

27 (9) Payment dates, interest, and penalties under this section may
28 not apply to tax payments made in compliance with an ordinance
29 authorizing periodic electronic funds transfer payments adopted by a
30 county legislative authority under section 1 of this act.

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